



CITY OF GAHANNA, OHIO

DIVISION OF TAXATION

200 S. HAMILTON RD.

GAHANNA, OH 43230

471-4101

INCOME TAX RETURN

FOR THE CALENDAR YEAR 2001

FORM IR

DUE ON OR BEFORE APRIL 15, 2002

YOUR SOCIAL SECURITY NO. _____

SPOUSE'S SOCIAL SECURITY NO. _____

IF MOVED DURING YEAR GIVE DATE OF MOVE AND CURRENT ADDRESS:

DATE _____

INTO GAHANNA: _____

NEW ADDRESS _____

DATE _____

OUT OF GAHANNA: _____

NEW ADDRESS _____

If name or address is incorrect, make necessary changes

1. ENTER TOTAL COMPENSATION RECEIVED BEFORE ANY PAYROLL DEDUCTIONS. INCLUDE DEFERRED INCOME.

PRINT EMPLOYER/CO. NAME	ACTUAL CITY OF EMPLOYMENT	GAHANNA TAX WITHHELD	WAGES, ETC.	MUST SUBMIT W-2(s) AND SCHEDULES
		\$	\$	
(A) TOTAL: IF NO OTHER TAXABLE INCOME, COMPUTE YOUR TAX ON LINE 4.		\$	TOTAL WAGES, ETC.	\$

2. Profit from Income Other Than Wages (ATTACH COPY OF FEDERAL FORMS OR SUPPORTING SCHEDULES) **INT. AND DIV. NOT CITY TAXABLE**

3. (a) Allowable Business Expenses (ATTACH COPY OF FEDERAL FORM 2106)

(b) Moving Expense (SEE INSTRUCTIONS)

4. Total Income (If Not Resident for Entire Year, Pro-rate Income on This Line) (SEE INSTRUCTIONS)

5. Gahanna Income Tax - 1½% of Line 4

6. Credits: **BE SURE W-2 SHOWS TAX PAID TO ANOTHER CITY OR ATTACH COPY OF OTHER CITY RETURN**

(A) Gahanna Tax Withheld by Employer(s) \$

(B1) Payments on 2001 Declaration of Estimated Tax (PAYMENT RECEIVED AFTER DEC. 15 NOT REFLECTED)

(B2) Other Credits in 2001

(C) Credit Allowed for Tax Paid Other Cities whose Tax Rate is 1½% or More (See Instructions)

(Credits on (C) and (D) Must be Pro-rated If Part-Year Resident)

(If a Refund From Another City has been Requested, Tax Credit on (C) and (D) must be Figured on Amount Actually Taxed)

(D) Credit Allowed for Tax Paid Other Cities whose Tax Rate is Less than 1½% (See Instructions)

(E) Total Credits (**MUST EQUAL 80% OF LINE 5 TO AVOID 10% PENALTY ON LINE 8 (a)**)

7. Balance Due (Line 5 minus Line 6(E)). (**Remittance Payable to the City of Gahanna Must Accompany this Return**)

8. Add: (a) 10% Penalty; Estimate Not Filed or 80% Not Paid (penalty based on Line 7)

(b) 5% Penalty PER MONTH and 1¼% Interest PER MONTH After April 15

(c) \$25.00 Penalty for Failure to File By April 15 (**GAHANNA REQUEST FOR EXTENSION ENCLOSED**)

9. Total Amount Due

\$

10. Overpayment Claimed (If Line 6(E) exceeds Line 5) Enter Difference Here \$

Enter Amount of Line 10 You Want Credited To Your Estimated Tax \$ Refunded \$

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE, AND THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES, (WITH THE EXCEPTION THAT DEFERRED INCOME MUST BE REPORTED FOR CITY INCOME TAX PURPOSES). IF RETURN NOT SIGNED, THIS IS NOT A LEGAL FINAL RETURN. TAXPAYER AND SPOUSE MUST SIGN, EVEN IF ONLY ONE HAS INCOME.

SIGNATURE OF TAXPAYER OR AGENT

YOUR OCCUPATION

SIGNATURE OF SPOUSE

(DATE)

SPOUSE'S OCCUPATION

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER

(DATE)

ADDRESS OR NAME AND ADDRESS OF FIRM OR EMPLOYER



VISA/MasterCard/Discover Accepted



Account # _____



Expiration Date _____

Signature _____

TAXPAYER COPY



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DATE

INTO GAHANNA:

NEW ADDRESS

DATE

OUT OF GAHANNA:

NEW ADDRESS

If name or address is incorrect, make necessary changes

1. ENTER TOTAL COMPENSATION RECEIVED BEFORE ANY PAYROLL DEDUCTIONS. INCLUDE DEFERRED INCOME.

PRINT EMPLOYER/CO. NAME	ACTUAL CITY OF EMPLOYMENT	GAHANNA TAX WITHHELD	WAGES, ETC.	MUST SUBMIT W-2(s) AND SCHEDULES
		\$	\$	
(A) TOTAL: IF NO OTHER TAXABLE INCOME, COMPUTE YOUR TAX ON LINE 4.		\$	TOTAL WAGES, ETC.	\$

2. Profit from Income Other Than Wages (ATTACH COPY OF FEDERAL FORMS OR SUPPORTING SCHEDULES) **INT. AND DIV. NOT CITY TAXABLE**
3. (a) Allowable Business Expenses (ATTACH COPY OF FEDERAL FORM 2106)
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- (B1) Payments on 2001 Declaration of Estimated Tax (PAYMENT RECEIVED AFTER DEC. 15 NOT REFLECTED)
- (B2) Other Credits in 2001
- (C) Credit Allowed for Tax Paid Other Cities whose Tax Rate is 1½% or More (See Instructions)
- (Credits on (C) and (D) Must be Pro-rated If Part-Year Resident)
- (If a Refund From Another City has been Requested, Tax Credit on (C) and (D) must be Figured on Amount Actually Taxed)
- (D) Credit Allowed for Tax Paid Other Cities whose Tax Rate is Less than 1½% (See Instructions)
- (E) Total Credits **(MUST EQUAL 80% OF LINE 5 TO AVOID 10% PENALTY ON LINE 8 (a))**
7. Balance Due (Line 5 minus Line 6(E)). **(Remittance Payable to the City of Gahanna Must Accompany this Return)**
8. Add: (a) 10% Penalty; Estimate Not Filed or 80% Not Paid (penalty based on Line 7)
- (b) 5% Penalty PER MONTH and 1¼% Interest PER MONTH After April 15
- (c) \$25.00 Penalty for Failure to File By April 15 **(GAHANNA REQUEST FOR EXTENSION ENCLOSED)**
9. Total Amount Due \$
10. Overpayment Claimed (If Line 6(E) exceeds Line 5) Enter Difference Here \$
- Enter Amount of Line 10 You Want Credited To Your Estimated Tax \$ Refunded \$

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE, AND THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES, (WITH THE EXCEPTION THAT DEFERRED INCOME MUST BE REPORTED FOR CITY INCOME TAX PURPOSES). IF RETURN NOT SIGNED, THIS IS NOT A LEGAL FINAL RETURN. TAXPAYER AND SPOUSE MUST SIGN, EVEN IF ONLY ONE HAS INCOME.

SIGNATURE OF TAXPAYER OR AGENT		YOUR OCCUPATION
SIGNATURE OF SPOUSE	(DATE)	SPOUSE'S OCCUPATION
SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER	(DATE)	
ADDRESS OR NAME AND ADDRESS OF FIRM OR EMPLOYER		



VISA/MasterCard/Discover Accepted

Account # _____

Expiration Date _____

Signature _____

ORIGINAL COPY

INSTRUCTIONS

NON-TAXABLE INCOME - The following shall not be considered taxable income:

Capital gains	Income earnings of persons under 18 years of age
Welfare benefits	Income received as royalties from patents & copyrights
Unemployment benefits	Board of Election Income
Retirement Income	Workmen's Compensation
Social Security benefits	Alimony
Interest & dividends	
Military pay, reserve & active duty	

Line
No.

- Total of all wages received and attachment of Form(s) W-2 will eliminate possibility of additional questions being asked. Deferred income of any sort must be included for city tax purposes. This income is taxed by Cities when earned, not at retirement time as it is by the State and Federal government. Value of Life Insurance over \$50,000.00 may need to be added to the wages to arrive at city tax basis.
- Income other than wages - Income or losses must be accompanied by the appropriate supporting schedules. Business and rental losses cannot be taken against Form W-2 income. However, business or rental loss may be used to offset a business or rental profit as long as the loss and profit are in the same taxing district. Tax Returns filed with other cities on Schedule C or Schedule E income must accompany the return to receive tax credit.
- Business expenses must be substantiated by proper schedules (Fed. Form 2106). Allowable business expenses must be deducted from wages before tax credit is figured.
 - Moving Expense - Limited to the Lesser of Federal allowable amount or the reimbursed amount. (Federal Schedule Must Be Attached. Applies Only to Residents Moving into City.) Allowable moving expenses must be deducted from wages before tax credit is figured.
 - If refund from another city has been requested or received, tax credit must be figured on amount actually taxed.
- Partial year residents pro-rate income for time lived in Gahanna. Include only income earned WHILE a Gahanna resident. Wages earned IN Gahanna CAN NOT be pro-rated.
Tax credit on Line 6(C) or (D) must also be pro-rated.
- Enter tax total on Line 5 of tax return.

TAX RATES OF SURROUNDING CITIES - USE TO FIGURE LINES 6(C) AND 6(D)

CITIES - 1½% OR MORE - 6(C)

BEXLEY - 2%	HILLIARD - 2%
CANAL WINCHESTER - 2%	LANCASTER - 1.6%
CHILLICOTHE - 1½%	LOGAN - 1½%
CINCINNATI - 2.1%	MARBLE CLIFF - 2%
CIRCLEVILLE - 1½%	MARION - 1¾%
CLEVELAND - 2%	MT. VERNON - 1½%
COLUMBUS - 2%	OBETZ - 2%
DAYTON - 2¼%	REYNOLDSBURG - 1½%
DUBLIN - 2%	SPRINGFIELD - 2%
GRANVILLE - 1½%	UPPER ARLINGTON - 2%
GROVE CITY - 2%	UTICA - 1½%
GROVEPORT - 2%	WHITEHALL - 2%
GRANDVIEW - 2%	WORTHINGTON - 1.65%
HEATH - 1½%	ZANESVILLE - 1½%

CITIES - LESS THAN 1½% - 6(D)

BALTIMORE - 1%
BREMEN - 1%
BRICE - 1%
CENTERBURG - 1%
DELAWARE - 1.4%
GALENA - ½%
LITHOPOLIS - 1%
LONDON - 1%
NEW ALBANY - 1%
NEWARK - 1¼%
PICKERINGTON - 1%
POWELL - .75%
SUNBURY - 1%
WEST JEFFERSON - 1%
WESTERVILLE - 1¼%

- (B2) List any other credits not covered. If you have an overpayment from previous years, enter overpayment here.
 - If your salary and/or income has been TAXED by a city other than Gahanna whose tax rate is 1½% or more, use this calculation:
(USE ONLY THAT PORTION OF WAGE/INCOME ACTUALLY TAXED, IF INCOME IS PRO-RATED, INCOME USED IN CALCULATION IS PRO-RATED AMOUNT)

(BUSINESS AND MOVING EXPENSES MUST BE DEDUCTED FROM WAGES BEFORE TAX CREDIT IS FIGURED.)

Total Wages Taxed At 1½% or more \$ _____ X 1.5% = \$ _____ X 83.33% = \$ _____
TO LINE 6(C)
 - If your salary has been taxed by another city whose tax rate is less than 1½%, USE THIS CALCULATION.**
(USE ONLY THAT PORTION OF WAGE/INCOME ACTUALLY TAXED)

(BUSINESS AND MOVING EXPENSES MUST BE DEDUCTED FROM WAGES BEFORE TAX CREDIT IS FIGURED.)

Total Wages Taxed \$ _____ X Tax Rate _____ % = \$ _____ X 83.33% = \$ _____
TO LINE 6(D)
- Balance of tax due; PAYMENT IN FULL MUST ACCOMPANY return to avoid penalty and interest from due date. If total tax due is less than one dollar, no payment is required.
- If estimate was required and not filed, 10% penalty must be added;
 - If return is filed AFTER April 15, 2002, 5% penalty PER MONTH and interest of 1¼% PER MONTH must be added to tax due;
 - \$25.00 penalty for failure to file a return by the due date.
- Total of Line 7 & Line 8.
- Any overpayment will be applied to your Declaration for 2002 or carried forward as a credit unless it appears there will be no tax liability. No refunds will be made for amounts less than \$1.00.